



MISSOURI DEPARTMENT OF REVENUE
MISSOURI TAX REGISTRATION APPLICATION
P.O. BOX 357
JEFFERSON CITY, MO 65105-0357 (573) 751-5860
E-mail: businesstaxregister@dor.mo.gov Fax: (573) 522-1722

FORM
2643A
(REV. 9-2005)

DLN (DOR USE ONLY)

ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

1. List your current or prior tax numbers:

Sales/Use Tax—Corporation Tax or Missouri Employer Withholding Tax

2. Check the items for which you are applying:

- | | |
|---|---|
| <input type="checkbox"/> Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax |
| <input type="checkbox"/> Temporary Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax (Domestic Employee) |
| <input type="checkbox"/> Retail Liquor Sales (Bond required) | <input type="checkbox"/> Withholding Tax (Transient Employer—Bond required) |
| <input type="checkbox"/> Temporary Retail Liquor Sales | <input type="checkbox"/> Corporate Income Tax |
| <input type="checkbox"/> Vendor's Use Tax (Bond required) | <input type="checkbox"/> Corporate Franchise Tax |
| <input type="checkbox"/> Consumer's Use Tax | |

3. Please indicate your reason for applying:

- ☐ New Business ☐ Purchase of Existing Business ☐ Reinstating Old Business ☐ Other _____

4. Describe the business activity, stating the major products sold and/or services provided.

☐ Retail _____% ☐ Wholesale _____% ☐ Service _____% ☐ Manufacturer ☐ Contractor ☐ Other _____

5. Do you sell any type of alcoholic beverages? ☐ Yes ☐ No
6. Do you sell food items that are exempt from state sales tax? ☐ Yes ☐ No
7. Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers? ☐ Yes ☐ No
8. Do you sell post-secondary educational textbooks? ☐ Yes ☐ No
9. Are you liable for consumer's use tax? ☐ Yes ☐ No
10. Do you sell domestic utilities? ☐ Yes ☐ No
11. Do you make retail sales of aviation jet fuel to Missouri customers from a Missouri location? ☐ Yes ☐ No
If yes, your account will be registered for retail sales tax of jet fuel. Please provide a list of all applicable locations.

12. Do you make retail sales of aviation jet fuel to Missouri customers shipped from a state other than Missouri? ☐ Yes ☐ No
If yes, your account will be registered for vendor's use tax of jet fuel. Please provide a list of applicable locations.

13. Do you use, store or consume aviation jet fuel that is purchased and shipped into Missouri from out of state? ☐ Yes ☐ No
If yes, your account will be registered for consumer's use tax of jet fuel. Please provide a list of applicable locations.

14. Do you sell cigarettes or tobacco products? ☐ Yes ☐ No
15. Do you make retail sales of new tires? ☐ Yes ☐ No
16. Do you make retail sales of lead-acid batteries? ☐ Yes ☐ No
17. Do you make retail sales of qualifying sales tax holiday back-to-school purchases? ☐ Yes ☐ No

IF YOU ARE AN OUT-OF-STATE BUSINESS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.

18. Do you have a location or job site in Missouri? If yes, attach a list of your locations including address, city, state, and zip code. Indicate if the location is inside or outside the city limits. ☐ Yes ☐ No
19. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list of cities in which they live and indicate if they are inside or outside the city limits. ☐ Yes ☐ No
20. Do your representatives who reside in Missouri:
- A. Approve customer orders? ☐ Yes ☐ No
- B. Make on the spot sales? ☐ Yes ☐ No
- C. Maintain an inventory? ☐ Yes ☐ No
- D. Deliver merchandise to the customer? ☐ Yes ☐ No
21. Do you have non-resident representatives, agents or temporary employees coming into Missouri on a regular or systematic basis? ☐ Yes ☐ No
If yes, define the activities performed while in Missouri. _____
22. Do you have real or tangible personal property in Missouri? ☐ Yes ☐ No
If yes, please describe: _____

BUSINESS NAME AND PHYSICAL LOCATION**23. Business Name (attach list if necessary for additional locations)**

Street, Highway (Do not use P.O. Box Number or Rural Route Number)

City, State, Zip Code

County

24. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or www.irs.gov

Business Telephone Number

25. Is this business located inside the city limits of any city or municipality in Missouri?☐ No ☐ Yes—Specify the city: _____**OWNERSHIP TYPE****26. Please indicate your ownership type.**☐ Sole Owner (may include spouse)☐ Partnership☐ Limited Partnership – LP Number _____☐ Limited Liability Partnership – LLP Number _____☐ Limited Liability Limited Partnership – LLLP Number _____☐ Government☐ Trust☐ Missouri Corporation – Missouri Charter No. _____☐ Non-Missouri Corporation – Certificate of Authority No. _____☐ Not required to register with Missouri Secretary of State☐ Date Incorporated: _____☐ State of Incorporation and Date Registered in Missouri _____

Limited Liability Company:

☐ Taxed as a Partnership ☐ Taxed as a Sole Owner ☐ Taxed as a Corporation LLC Number _____☐ Other _____**OWNER NAME AND ADDRESS****27. Owner Name (Enter Corporation Name, if applicable)**

Street, Route, or P.O. Box Number

City, State, Zip Code

County

Owner's Social Security Number

Owner's Birthdate

Owner's Telephone Number

PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)**28. Is there a previous owner/operator for the business?** ☐ Yes* ☐ No *If yes, the following section must be completed.

Name of Previous Owner/Operator

Name of Previous Business

Address of Previous Business

Missouri Tax ID No.

Check any of the following that you purchased from the previous owner:

☐ Inventory ☐ Fixtures ☐ Equipment ☐ Real Estate ☐ Other _____

Purchase Price

Seller's Name

BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)

29. Street, Route or PO Box Number		City
State	Zip Code	County

Which forms do you want mailed to this address? ☐ All Tax Types ☐ Sales/Use Tax ☐ Corporate Income Tax ☐ Employer Withholding Tax

RECORD STORAGE ADDRESS (Do not use PO Box Numbers.)

30. Street, Highway, Community		City
State	Zip Code	County

OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)

31. Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
Effective Date of Title				
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
Effective Date of Title				
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
Effective Date of Title				

SALES/USE TAX

32. Taxable Sales/Taxable Purchases Begin Date: M M D D Y Y

Temporary License **FROM:** M M D D Y Y **TO:** M M D D Y Y

33. If you do not make taxable sales year round, please circle the months that you do:
 January February March April May June July August September October November December

34. Estimated state sales/use tax liability (check one)
☐ 1. Monthly (Over \$500 a month) ☐ 2. Quarterly (\$500 or less a month) ☐ 3. Annually (less than \$45 a quarter)

35. COMPUTE AMOUNT OF BOND

Estimated Monthly Taxable Sales	Tax Rate	Monthly Tax	Amount of Bond *
_____ X _____ = _____ X 3 = _____			
(Round to nearest \$10)			

Visit www.dor.mo.gov/tax/business/sales/rates/ to obtain sales tax rate information.

*If you calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured. The Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities if returns are not filed timely and the taxes fully paid. **Attach the appropriate bond form to your registration based on the type of bond checked.**

36. Type of Bond (No personal or company checks)
☐ 1. Surety Bond ☐ 2. Cash Bond ☐ 3. Irrevocable Letter of Credit ☐ 4. None Required ☐ 5. Certificate of Deposit

CORPORATE INCOME/FRANCHISE TAX

37. Is this corporation registered with the Internal Revenue Service as a:
☐ Regular Corporation ☐ S Corporation

38. Corporate Tax Begin Date: M M D D Y Y

39. Corporate Taxable Year End: M M D D

40. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri Estimated Tax is expected to be at least \$250, check the "yes" box. ☐ Yes ☐ No

TAX PREPARER NAME	TELEPHONE NO.	FEIN
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EMPLOYER WITHHOLDING TAX

41. Withholding Begin Date: M M D D Y Y

42. How many of your employees will work in Missouri?

43. Are all employees Missouri residents working in another state?

☐ Yes ☐ No

44. Estimated Monthly Gross Wages:

Calculate estimated withholding tax: Estimated monthly gross wages _____ x 6% = _____

45. Withholding Tax Filing Frequency (check one)

- ☐ A. *Annually*, less than \$20 withholding tax per quarter ☐ M. *Monthly*, \$500 to \$9,000 withholding tax per month
- ☐ Q. *Quarterly*, \$20 withholding tax per quarter to \$500 per month ☐ W. *Quarter/Monthly (weekly)*, over \$9,000 withholding tax per month
(required to pay tax electronically)

46. Does a parent company file withholding tax reports and receive full compensation?

☐ Yes ☐ No

47. If you do not pay wages year round, please circle months that you do.

January February March April May June July August September October November December

48. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)

Business Name (DBA Name)

In Care of

Street, Route or PO Box

City

State

Zip Code

County

49. If you are an employer domiciled in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.

CALCULATE TRANSIENT EMPLOYER BOND

A. Missouri Withholding Tax

Monthly Gross Wages _____ x 6% = _____ x 3 = _____ (a)

B. Missouri Unemployment Tax

Average # of Workers _____ x \$7,000 = _____ x 3.38% = _____ / 4 = _____ (b)

(a) _____ + (b) _____ = _____ (Amount of bond—minimum \$5,000)

TYPE OF BOND ☐ Surety Bond ☐ Cash Bond ☐ Irrevocable Letter of Credit ☐ Certificate of Deposit

Comments:

SIGNATURE (ALL APPLICANTS MUST SIGN.)

50. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.

SIGNATURE

TITLE

DATE

CONFIDENTIALITY OF TAX RECORDS

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them. **(See Power of Attorney Form.)**